B1 (Official I	Form 1)(4/	(0)											
			United East		Bankr strict of						Volu	untary	Petition
Name of Debtor (if individual, enter Last, First, Middle): Irina's Help Line Corp., a New York Corporation				Name	of Joint De	ebtor (Spouse	e) (Last, First	, Middle):					
All Other Na (include man				3 years						Joint Debtor trade names		years	
Last four dig (if more than one	, state all)	Sec. or Indi	vidual-Taxpa	yer I.D. (ITIN) No./C	Complete I	EIN Last f	our digits o than one, state	f Soc. Sec. of	r Individual-	Гахрауег I.D	D. (ITIN) No	o./Complete EIN
Street Addres 50 East Freeport	Merrick F	*	Street, City, a	and State)	:			Address of	Joint Debtor	r (No. and St	reet, City, an	nd State):	
					Г	ZIP Cod 11520	e						ZIP Code
County of Re	esidence or	of the Princ	cipal Place of	Business		11520	Count	y of Reside	ence or of the	Principal Pl	ace of Busin	ess:	
Mailing Add 99-32 66 Apt. 5G		tor (if diffe	rent from stre	eet addres	s):			ng Address	of Joint Deb	tor (if differe	nt from stree	et address):	
Rego Pa	rk, NY				Г	ZIP Cod 11374	e						ZIP Code
Location of I (if different f						11374	I						
Type of Debtor (Form of Organization) (Check one box) Individual (includes Joint Debtors) See Exhibit D on page 2 of this form. Corporation (includes LLC and LLP) Partnership Other (If debtor is not one of the above entities, check this box and state type of entity below.)		Nature of Business (Check one box) Health Care Business Single Asset Real Estate as definin 11 U.S.C. § 101 (51B) Railroad Stockbroker Commodity Broker				☐ Chapt ☐ Chapt ☐ Chapt ☐ Chapt ☐ Chapt	er 7 er 9 er 11 er 12	of C		one box) etition for Re Main Proceed etition for Re	ecognition ding ecognition		
			☐ Clearing Bank ☐ Other Tax-Exempt Entity (Check box, if applicable) ☐ Debtor is a tax-exempt organiz under Title 26 of the United St Code (the Internal Revenue Co		ole) ganization ed States	defined "incurr	l in 11 U.S.C. ed by an indiv	(Checlonsumer debts,	for		are primarily ess debts.		
	Fil	ing Fee (C	heck one box)		Check	one box:	•	Chap	ter 11 Debt	ors		
Full Filing Fee attached ☐ Filing Fee to be paid in installments (applicable to individuals only). Must attach signed application for the court's consideration certifying that the debtor is unable to pay fee except in installments. Rule 1006(b). See Official Form 3A. ☐ Filing Fee waiver requested (applicable to chapter 7 individuals only). Must attach signed application for the court's consideration. See Official Form 3B.				Debtor is not c if: Debtor's agg are less than c all applicabl A plan is bei Acceptances	a small busing regate nonco \$2,343,300 (e) boxes: ng filed with of the plan w	ness debtor as antingent liquid amount subjection.	t to adjustment	J.S.C. § 101(5) cluding debts of on 4/01/13 and	51D). owed to inside nd every three	ers or affiliates) e years thereafter). ditors,			
☐ Debtor es	Statistical/Administrative Information Debtor estimates that funds will be available for distribution to unsecured creditors. Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors.					JSE ONLY							
Estimated Nu	50- 99	reditors 100- 199	200-	1,000- 5,000	5,001- 10,000	10,001- 25,000	25,001- 50,000	50,001- 100,000	OVER 100,000				
Estimated As	\$50,001 to \$100,000	\$100,001 to \$500,000	\$500,001 to \$1	\$1,000,001 to \$10 million	\$10,000,001 to \$50 million	\$50,000,001 to \$100 million	\$100,000,001 to \$500 million	\$500,000,001 to \$1 billion					
Estimated Lists 10 to \$50,000	abilities \$50,001 to \$100,000	\$100,001 to \$500,000	to \$1	\$1,000,001 to \$10 million	\$10,000,001 to \$50 million	\$50,000,001 to \$100 million	\$100,000,001 to \$500 million	\$500,000,001 to \$1 billion					

B1 (Official Form 1)(4/10) Page 2

Voluntary Petition Name of Debtor(s): Irina's Help Line Corp., a New York Corporation			w York Corporation
(This page mus	t be completed and filed in every case)	inina s rieip Line Corp., a Ne	w Tork corporation
1 0	All Prior Bankruptcy Cases Filed Within Last	8 Years (If more than two, attach ad	ditional sheet)
Location Where Filed:	Eastern District of New York	Case Number: 10-47912	Date Filed: 8/20/10
Location Where Filed:		Case Number:	Date Filed:
Pen	ding Bankruptcy Case Filed by any Spouse, Partner, or	Affiliate of this Debtor (If more than	one, attach additional sheet)
Name of Debto - None -	r:	Case Number:	Date Filed:
District:		Relationship:	Judge:
	Exhibit A	Ex (To be completed if debtor is an individual	hibit B whose debts are primarily consumer debts)
forms 10K an pursuant to So and is request	eted if debtor is required to file periodic reports (e.g., ad 10Q) with the Securities and Exchange Commission ection 13 or 15(d) of the Securities Exchange Act of 1934 ting relief under chapter 11.) A is attached and made a part of this petition.	I, the attorney for the petitioner named have informed the petitioner that (he o 12, or 13 of title 11, United States Cod	in the foregoing petition, declare that I r she] may proceed under chapter 7, 11, e, and have explained the relief available fy that I delivered to the debtor the notice
☐ EXIIIDIL F	A is attached and made a part of this petition.	Signature of Attorney for Debtor(s)	(Date)
☐ Yes, and I	own or have possession of any property that poses or is alleged to Exhibit C is attached and made a part of this petition.	ibit D	
If this is a join	O completed and signed by the debtor is attached and made at petition: O also completed and signed by the joint debtor is attached a		
	Information Regardin	• •	
	(Check any ap	=	
	Debtor has been domiciled or has had a residence, principal days immediately preceding the date of this petition or for	al place of business, or principal asset	
	There is a bankruptcy case concerning debtor's affiliate, ge	eneral partner, or partnership pending	in this District.
	Debtor is a debtor in a foreign proceeding and has its princ this District, or has no principal place of business or assets proceeding [in a federal or state court] in this District, or the sought in this District.	in the United States but is a defendar ne interests of the parties will be serve	nt in an action or d in regard to the relief
	Certification by a Debtor Who Reside (Check all app		ty
	Landlord has a judgment against the debtor for possession		complete the following.)
	(Name of landlord that obtained judgment)		
	(Address of landlord)		
	Debtor claims that under applicable nonbankruptcy law, th		
	the entire monetary default that gave rise to the judgment f Debtor has included in this petition the deposit with the co after the filing of the petition.		
	Debtor certifies that he/she has served the Landlord with the	nis certification. (11 U.S.C. § 362(l)).	

B1 (Official Form 1)(4/10) Page 3

Voluntary Petition

(This page must be completed and filed in every case)

Name of Debtor(s):

Irina's Help Line Corp., a New York Corporation

Signatures Signature(s) of Debtor(s) (Individual/Joint)

I declare under penalty of perjury that the information provided in this petition is true and correct.

[If petitioner is an individual whose debts are primarily consumer debts and has chosen to file under chapter 7] I am aware that I may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, understand the relief available under each such chapter, and choose to proceed under chapter 7. [If no attorney represents me and no bankruptcy petition preparer signs the petition] I have obtained and read the notice required by 11 U.S.C. §342(b).

I request relief in accordance with the chapter of title 11, United States Code, specified in this petition.

X

Signature of Debtor

X

Signature of Joint Debtor

Telephone Number (If not represented by attorney)

Date

Signature of Attorney*

X /s/ Deborah J. Piazza

Signature of Attorney for Debtor(s)

Deborah J. Piazza DP-6640

Printed Name of Attorney for Debtor(s)

Abrams Fensterman, et al.

Firm Name

630 Third Avenue 5th Floor New York, NY 10017

Address

Email: dpiazza@abramslaw.com

212-279-9200 Fax: 212-279-0600

Telephone Number

January 17, 2011

Date

*In a case in which § 707(b)(4)(D) applies, this signature also constitutes a certification that the attorney has no knowledge after an inquiry that the information in the schedules is incorrect.

Signature of Debtor (Corporation/Partnership)

I declare under penalty of perjury that the information provided in this petition is true and correct, and that I have been authorized to file this petition on behalf of the debtor.

The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.

▼ /s/ Irina Elnatanova

Signature of Authorized Individual

Irina Elnatanova

Printed Name of Authorized Individual

Officer

Title of Authorized Individual

January 17, 2011

Date

Signature of a Foreign Representative

I declare under penalty of perjury that the information provided in this petition is true and correct, that I am the foreign representative of a debtor in a foreign proceeding, and that I am authorized to file this petition.

(Check only one box.)

- ☐ I request relief in accordance with chapter 15 of title 11. United States Code. Certified copies of the documents required by 11 U.S.C. §1515 are attached.
- ☐ Pursuant to 11 U.S.C. §1511, I request relief in accordance with the chapter of title 11 specified in this petition. A certified copy of the order granting recognition of the foreign main proceeding is attached.

X

Signature of Foreign Representative

Printed Name of Foreign Representative

Date

Signature of Non-Attorney Bankruptcy Petition Preparer

I declare under penalty of perjury that: (1) I am a bankruptcy petition preparer as defined in 11 U.S.C. § 110; (2) I prepared this document for compensation and have provided the debtor with a copy of this document and the notices and information required under 11 U.S.C. §§ 110(b), 110(h), and 342(b); and, (3) if rules or guidelines have been promulgated pursuant to 11 U.S.C. § 110(h) setting a maximum fee for services chargeable by bankruptcy petition preparers, I have given the debtor notice of the maximum amount before preparing any document for filing for a debtor or accepting any fee from the debtor, as required in that section. Official Form 19 is attached.

Printed Name and title, if any, of Bankruptcy Petition Preparer

Social-Security number (If the bankrutpcy petition preparer is not an individual, state the Social Security number of the officer, principal, responsible person or partner of the bankruptcy petition preparer.)(Required by 11 U.S.C. § 110.)

X

Date

Address

Signature of Bankruptcy Petition Preparer or officer, principal, responsible person, or partner whose Social Security number is provided above.

Names and Social-Security numbers of all other individuals who prepared or assisted in preparing this document unless the bankruptcy petition preparer is not an individual:

If more than one person prepared this document, attach additional sheets conforming to the appropriate official form for each person.

A bankruptcy petition preparer's failure to comply with the provisions of title 11 and the Federal Rules of Bankruptcy Procedure may result in fines or imprisonment or both 11 U.S.C. §110; 18 U.S.C. §156.

B4 (Official Form 4) (12/07)

United States Bankruptcy Court Eastern District of New York

In re	Irina's Help Line Corp., a New York Corporation		Case No.	
		Debtor(s)	Chapter	11

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [or chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See 11 U.S.C. § 112; Fed. R. Bankr. P. 1007(m).

(1)	(2)	(3)	(4)	(5)
Name of creditor and complete mailing address including zip code	Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted	Nature of claim (trade debt, bank loan, government contract, etc.)	Indicate if claim is contingent, unliquidated, disputed, or subject to setoff	Amount of claim [if secured, also state value of security]
ER Holdings 2975 Westchester Avenue Suite 100 Purchase, NY 10577	ER Holdings 2975 Westchester Avenue Suite 100 Purchase, NY 10577			150,000.00 (0.00 secured)
Flushing Savings Bank 1 Corporate Avenue Suite 360	Flushing Savings Bank 1 Corporate Avenue Suite 360	50 East Merrick Road, Freeport, New York 11520		874,642.36 (550,000.00
Lake Zurich, IL 60047 Lexus Financial Services PO Box 17187 Politicars MD 24207	Lake Zurich, IL 60047 Lexus Financial Services PO Box 17187			secured) 30,236.18
Baltimore, MD 21297	Baltimore, MD 21297			

B4 (Offi	cial Form 4) (12/07) - Cont.		
In re	Irina's Help Line Corp., a New York Corporation	Case No.	
	Debtor(s)		

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

(Continuation Sheet)

(1)	(2)	(3)	(4)	(5)
Name of creditor and complete mailing address including zip code	Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted	Nature of claim (trade debt, bank loan, government contract, etc.)	Indicate if claim is contingent, unliquidated, disputed, or subject to setoff	Amount of claim [if secured, also state value of security]

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF A CORPORATION OR PARTNERSHIP

I, the Officer of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing list and that it is true and correct to the best of my information and belief.

Date	January 17, 2011	Signature	/s/ Irina Elnatanova
			Irina Elnatanova
			Officer

Penalty for making a false statement or concealing property: Fine of up to \$500,000 or imprisonment for up to 5 years or both. 18 U.S.C. §§ 152 and 3571.

United States Bankruptcy Court Eastern District of New York

In re	Irina's Help Line Corp., a New York Corporation		Case No.	
-		Debtor		
			Chapter	11

SUMMARY OF SCHEDULES

Indicate as to each schedule whether that schedule is attached and state the number of pages in each. Report the totals from Schedules A, B, D, E, F, I, and J in the boxes provided. Add the amounts from Schedules A and B to determine the total amount of the debtor's assets. Add the amounts of all claims from Schedules D, E, and F to determine the total amount of the debtor's liabilities. Individual debtors must also complete the "Statistical Summary of Certain Liabilities and Related Data" if they file a case under chapter 7, 11, or 13.

NAME OF SCHEDULE	ATTACHED (YES/NO)	NO. OF SHEETS	ASSETS	LIABILITIES	OTHER
A - Real Property	Yes	1	550,000.00		
B - Personal Property	Yes	3	0.00		
C - Property Claimed as Exempt	No	0			
D - Creditors Holding Secured Claims	Yes	1		1,024,642.36	
E - Creditors Holding Unsecured Priority Claims (Total of Claims on Schedule E)	Yes	1		0.00	
F - Creditors Holding Unsecured Nonpriority Claims	Yes	1		30,236.18	
G - Executory Contracts and Unexpired Leases	Yes	1			
H - Codebtors	Yes	1			
I - Current Income of Individual Debtor(s)	No	0			N/A
J - Current Expenditures of Individual Debtor(s)	No	0			N/A
Total Number of Sheets of ALL Schedu	ıles	9			
	To	otal Assets	550,000.00		
			Total Liabilities	1,054,878.54	

United States Bankruptcy Court Eastern District of New York

Irina's Help Line Corp., a New York Corporation		Case No.	
De	ebtor	Chapter	11
		Спарист	11
STATISTICAL SUMMARY OF CERTAIN LIA	BILITIES AN	D RELATED DA	TA (28 U.S.C. § 15
If you are an individual debtor whose debts are primarily consumer deba case under chapter 7, 11 or 13, you must report all information reques	ts, as defined in § 1 ted below.	01(8) of the Bankruptcy (Code (11 U.S.C.§ 101(8)),
☐ Check this box if you are an individual debtor whose debts are N report any information here.	OT primarily const	umer debts. You are not re	equired to
This information is for statistical purposes only under 28 U.S.C. § 1 Summarize the following types of liabilities, as reported in the Sche		om	
Summarize the following types of habilities, as reported in the Sche	udies, and total th	em.	
Type of Liability	Amount		
Domestic Support Obligations (from Schedule E)			
Taxes and Certain Other Debts Owed to Governmental Units (from Schedule E)			
Claims for Death or Personal Injury While Debtor Was Intoxicated (from Schedule E) (whether disputed or undisputed)			
Student Loan Obligations (from Schedule F)			
Domestic Support, Separation Agreement, and Divorce Decree Obligations Not Reported on Schedule E			
Obligations to Pension or Profit-Sharing, and Other Similar Obligations (from Schedule F)			
TOTAL			
State the following:			
Average Income (from Schedule I, Line 16)			
Average Expenses (from Schedule J, Line 18)			
Current Monthly Income (from Form 22A Line 12; OR, Form 22B Line 11; OR, Form 22C Line 20)			
State the following:			
Total from Schedule D, "UNSECURED PORTION, IF ANY" column			
2. Total from Schedule E, "AMOUNT ENTITLED TO PRIORITY" column			
3. Total from Schedule E, "AMOUNT NOT ENTITLED TO PRIORITY, IF ANY" column			
4. Total from Schedule F			
5. Total of non-priority unsecured debt (sum of 1, 3, and 4)			

In re	Irina's Help Line Corp., a New York Corporation		Case No.	
		Debtor		

SCHEDULE A - REAL PROPERTY

Except as directed below, list all real property in which the debtor has any legal, equitable, or future interest, including all property owned as a cotenant, community property, or in which the debtor has a life estate. Include any property in which the debtor holds rights and powers exercisable for the debtor's own benefit. If the debtor is married, state whether husband, wife, both, or the marital community own the property by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community." If the debtor holds no interest in real property, write "None" under "Description and Location of Property."

Do not include interests in executory contracts and unexpired leases on this schedule. List them in Schedule G - Executory Contracts and Unexpired Leases.

If an entity claims to have a lien or hold a secured interest in any property, state the amount of the secured claim. See Schedule D. If no entity claims to hold a secured interest in the property, write "None" in the column labeled "Amount of Secured Claim." If the debtor is an individual or if a joint petition is filed, state the amount of any exemption claimed in the property only in Schedule C - Property Claimed as Exempt.

50 East Merrick Road, Freeport, New York 1	1520 Fee Simple	-	550,000.00	874,642.36
Description and Location of Property	7	Wife, Joint, or	Debtor's Interest in Property, without Deducting any Secured	Amount of Secured Claim

Sub-Total > **550,000.00** (Total of this page)

Total > **550,000.00**

(Report also on Summary of Schedules)

In re	Irina's Help Line Corp., a New York Corporation		Case No.	
-	·	,		
		Debtor		

SCHEDULE B - PERSONAL PROPERTY

Except as directed below, list all personal property of the debtor of whatever kind. If the debtor has no property in one or more of the categories, place an "x" in the appropriate position in the column labeled "None." If additional space is needed in any category, attach a separate sheet properly identified with the case name, case number, and the number of the category. If the debtor is married, state whether husband, wife, both, or the marital community own the property by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community." If the debtor is an individual or a joint petition is filed, state the amount of any exemptions claimed only in Schedule C - Property Claimed as Exempt.

Do not list interests in executory contracts and unexpired leases on this schedule. List them in Schedule G - Executory Contracts and Unexpired Leases.

If the property is being held for the debtor by someone else, state that person's name and address under "Description and Location of Property." If the property is being held for a minor child, simply state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m).

	Type of Property	N O N E	Description and Location of Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property without Deducting any Secured Claim or Exemption
1.	Cash on hand	X			
2.	Checking, savings or other financial accounts, certificates of deposit, or shares in banks, savings and loan, thrift, building and loan, and homestead associations, or credit unions, brokerage houses, or cooperatives.	X			
3.	Security deposits with public utilities, telephone companies, landlords, and others.	X			
4.	Household goods and furnishings, including audio, video, and computer equipment.	X			
5.	Books, pictures and other art objects, antiques, stamp, coin, record, tape, compact disc, and other collections or collectibles.	X			
6.	Wearing apparel.	X			
7.	Furs and jewelry.	X			
8.	Firearms and sports, photographic, and other hobby equipment.	X			
9.	Interests in insurance policies. Name insurance company of each policy and itemize surrender or refund value of each.	X			
10.	Annuities. Itemize and name each issuer.	X			

Sub-Total > (Total of this page)

0.00

2 continuation sheets attached to the Schedule of Personal Property

In re	Irina's Help	Line Corp	a New Y	ork Corporatio
111 10	II II II O I I I I I I	Ellio Colpi	u 11011 1	on in our pondino

Debtor

SCHEDULE B - PERSONAL PROPERTY (Continuation Sheet)

Type of Property	N O N E	Description and Location of Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption
11. Interests in an education IRA as defined in 26 U.S.C. § 530(b)(1) or under a qualified State tuition plan as defined in 26 U.S.C. § 529(b)(1). Give particulars. (File separately the record(s) of any such interest(s). 11 U.S.C. § 521(c).)).			
12. Interests in IRA, ERISA, Keogh, o other pension or profit sharing plans. Give particulars.	r X			
13. Stock and interests in incorporated and unincorporated businesses. Itemize.	X			
14. Interests in partnerships or joint ventures. Itemize.	X			
15. Government and corporate bonds and other negotiable and nonnegotiable instruments.	X			
16. Accounts receivable.	X			
17. Alimony, maintenance, support, an property settlements to which the debtor is or may be entitled. Give particulars.	d X			
18. Other liquidated debts owed to debt including tax refunds. Give particu				
19. Equitable or future interests, life estates, and rights or powers exercisable for the benefit of the debtor other than those listed in Schedule A - Real Property.	X			
20. Contingent and noncontingent interests in estate of a decedent, death benefit plan, life insurance policy, or trust.	х			
21. Other contingent and unliquidated claims of every nature, including tax refunds, counterclaims of the debtor, and rights to setoff claims. Give estimated value of each.	X			
		(To	Sub-Total of this page)	al > 0.00

Sheet __1__ of __2__ continuation sheets attached to the Schedule of Personal Property

In re	Irina's Help	Line Corn	a Now	Vork Cor	noratio
m re	irina s neip	Line Corp.,	a new	TOLK COL	poratioi

Case No.

Debtor

SCHEDULE B - PERSONAL PROPERTY

(Continuation Sheet)

	Type of Property	N O N E	Description and Location of Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption
22.	Patents, copyrights, and other intellectual property. Give particulars.	Х			
23.	Licenses, franchises, and other general intangibles. Give particulars.	X			
24.	Customer lists or other compilations containing personally identifiable information (as defined in 11 U.S.C. § 101(41A)) provided to the debtor by individuals in connection with obtaining a product or service from the debtor primarily for personal, family, or household purposes.	X			
25.	Automobiles, trucks, trailers, and other vehicles and accessories.	X			
26.	Boats, motors, and accessories.	X			
27.	Aircraft and accessories.	X			
28.	Office equipment, furnishings, and supplies.	X			
29.	Machinery, fixtures, equipment, and supplies used in business.	X			
30.	Inventory.	X			
31.	Animals.	X			
32.	Crops - growing or harvested. Give particulars.	X			
33.	Farming equipment and implements.	X			
34.	Farm supplies, chemicals, and feed.	X			
35.	Other personal property of any kind not already listed. Itemize.	X			

| Sub-Total > | 0.00 | | (Total of this page) | Total > | 0.00 |

Sheet **2** of **2** continuation sheets attached to the Schedule of Personal Property

(Report also on Summary of Schedules)

In re	Irina's Help Line Corp., a New York Corporation		Case No.	
		Debtor	,	

SCHEDULE D - CREDITORS HOLDING SECURED CLAIMS

State the name, mailing address, including zip code, and last four digits of any account number of all entities holding claims secured by property of the debtor as of the date of filing of the petition. The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. List creditors holding all types of secured interests such as judgment liens, garnishments, statutory liens, mortgages, deeds of trust, and other security interests.

other security interests.

List creditors in alphabetical order to the extent practicable. If a minor child is a creditor, the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m). If all secured creditors will not fit on this page, use the continuation sheet provided.

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor", include the entity on the appropriate schedule of creditors, and complete Schedule H - Codebtors. If a joint petition is filed, state whether the husband, wife, both of them, or the marital community may be liable on each claim by placing an "H", "W", "J", or "C" in the column labeled "Husband, Wife, Joint, or Community".

If the claim is contingent, place an "X" in the column labeled "Contingent". If the claim is unliquidated, place an "X" in the column labeled "Unliquidated". If the claim is disputed, place an "X" in the column labeled "Disputed". (You may need to place an "X" in more than one of these three columns.)

Total the columns labeled "Amount of Claim Without Deducting Value of Collateral" and "Unsecured Portion, if Any" in the boxes labeled "Total(s)" on the last sheet of the completed schedule. Report the total from the column labeled "Unsecured Portion" on the Statistical Summary of Schedules and, if the debtor is an individual with primarily consumer debts, report the total from the column labeled "Unsecured Portion" on the Statistical Summary of Certain Liabilities and Related Data.

Check this box if debtor has no creditors holding secured claims to report on this Schedule D.

Check this box if debtor has no creditors holding secured claims to report on this Schedule D.

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	Hu H W J C	sband, Wife, Joint, or Community DATE CLAIM WAS INCURRED, NATURE OF LIEN, AND DESCRIPTION AND VALUE OF PROPERTY SUBJECT TO LIEN	CONTINGEN	UNLIQUIDA	D I S P U T E D	AMOUNT OF CLAIM WITHOUT DEDUCTING VALUE OF COLLATERAL	UNSECURED PORTION, IF ANY
Account No.			Mortgage	T	A T E D			
ER Holdings 2975 Westchester Avenue Suite 100 Purchase, NY 10577		-	Value \$ 0.00		<u> </u>		150,000.00	150,000.00
Account No.	t	T	50 East Merrick Road, Freeport, New	T		П		100,000
Flushing Savings Bank 1 Corporate Avenue Suite 360 Lake Zurich, IL 60047		-	York 11520					
			Value \$ 550,000.00				874,642.36	324,642.36
Account No.			Value \$					
Account No.								
			Value \$					
continuation sheets attached			(Total of	Subt			1,024,642.36	474,642.36
			(Report on Summary of S		ota ule		1,024,642.36	474,642.36

In re	Irina's Help Line Corp., a New York Corporation	n

Debtor

SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS

A complete list of claims entitled to priority, listed separately by type of priority, is to be set forth on the sheets provided. Only holders of unsecured claims entitled to priority should be listed in this schedule. In the boxes provided on the attached sheets, state the name, mailing address, including zip code, and last four digits of the account number, if any, of all entities holding priority claims against the debtor or the property of the debtor, as of the date of the filing of the petition. Use a separate continuation sheet for each type of priority and label each with the type of priority.

The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. If a minor child is a creditor, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m).

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor," include the entity on the appropriate schedule of creditors, and complete Schedule H-Codebtors. If a joint petition is filed, state whether the husband, wife, both of them, or the marital community may be liable on each claim by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community." If the claim is contingent, place an "X" in the column labeled "Contingent." If the claim is unliquidated, place an "X" in the column labeled "Unliquidated." If the claim is disputed, place an "X" in the column labeled "Disputed." (You may need to place an "X" in more than one of these three columns.)

Report the total of claims listed on each sheet in the box labeled "Subtotals" on each sheet. Report the total of all claims listed on this Schedule E in the box labeled "Total" on the last sheet of the completed schedule. Report this total also on the Summary of Schedules.

Report the total of amounts entitled to priority listed on each sheet in the box labeled "Subtotals" on each sheet. Report the total of all amounts entitled to priority listed on this Schedule E in the box labeled "Totals" on the last sheet of the completed schedule. Individual debtors with primarily consumer debts report this total also on the Statistical Summary of Certain Liabilities and Related Data.

Report the total of amounts <u>not</u> entitled to priority listed on each sheet in the box labeled "Subtotals" on each sheet. Report the total of all amounts not entitled to priority listed on this Schedule E in the box labeled "Totals" on the last sheet of the completed schedule. Individual debtors with primarily consumer debts report this total also on the Statistical Summary of Certain Liabilities and Related Data.
■ Check this box if debtor has no creditors holding unsecured priority claims to report on this Schedule E.
TYPES OF PRIORITY CLAIMS (Check the appropriate box(es) below if claims in that category are listed on the attached sheets)
☐ Domestic support obligations
Claims for domestic support that are owed to or recoverable by a spouse, former spouse, or child of the debtor, or the parent, legal guardian, or responsible relative of such a child, or a governmental unit to whom such a domestic support claim has been assigned to the extent provided in 11 U.S.C. § 507(a)(1).
☐ Extensions of credit in an involuntary case
Claims arising in the ordinary course of the debtor's business or financial affairs after the commencement of the case but before the earlier of the appointment of a trustee or the order for relief. 11 U.S.C. § 507(a)(3).
☐ Wages, salaries, and commissions
Wages, salaries, and commissions, including vacation, severance, and sick leave pay owing to employees and commissions owing to qualifying independent sales representatives up to \$11,725* per person earned within 180 days immediately preceding the filing of the original petition, or the cessation of business, whichever occurred first, to the extent provided in 11 U.S.C. § 507(a)(4).
☐ Contributions to employee benefit plans
Money owed to employee benefit plans for services rendered within 180 days immediately preceding the filing of the original petition, or the cessation of business, whichever occurred first, to the extent provided in 11 U.S.C. \S 507(a)(5).
☐ Certain farmers and fishermen
Claims of certain farmers and fishermen, up to \$5,775* per farmer or fisherman, against the debtor, as provided in 11 U.S.C. § 507(a)(6).
☐ Deposits by individuals
Claims of individuals up to \$2,600* for deposits for the purchase, lease, or rental of property or services for personal, family, or household use, that were not delivered or provided. 11 U.S.C. § 507(a)(7).
☐ Taxes and certain other debts owed to governmental units
Taxes, customs duties, and penalties owing to federal, state, and local governmental units as set forth in 11 U.S.C. § 507(a)(8).
☐ Commitments to maintain the capital of an insured depository institution
Claims based on commitments to the FDIC, RTC, Director of the Office of Thrift Supervision, Comptroller of the Currency, or Board of Governors of the Federal Reserve System, or their predecessors or successors, to maintain the capital of an insured depository institution. 11 U.S.C. § 507 (a)(9).
☐ Claims for death or personal injury while debtor was intoxicated
Claims for death or personal injury resulting from the operation of a motor vehicle or vessel while the debtor was intoxicated from using alcohol, a drug, or another substance. 11 U.S.C. § 507(a)(10).

0	continuation	sheets	attache

^{*} Amount subject to adjustment on 4/01/13, and every three years thereafter with respect to cases commenced on or after the date of adjustment.

In re	Irina's Help Line Corp., a New York Corporation		Case No.
		Debtor	

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

State the name, mailing address, including zip code, and last four digits of any account number, of all entities holding unsecured claims without priority against the debtor or the property of the debtor, as of the date of filing of the petition. The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. If a minor child is a creditor, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m). Do not include claims listed in Schedules D and E. If all creditors will not fit on this page, use the continuation sheet provided.

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor," include the entity on the appropriate schedule of creditors, and complete Schedule H - Codebtors. If a joint petition is filed, state whether the husband, wife, both of them, or the marital community may be liable on each claim by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community."

If the claim is contingent, place an "X" in the column labeled "Contingent." If the claim is unliquidated, place an "X" in the column labeled "Unliquidated." If the claim is disputed, place an "X" in the column labeled "Disputed." (You may need to place an "X" in more than one of these three columns.)

Report the total of all claims listed on this schedule in the box labeled "Total" on the last sheet of the completed schedule. Report this total also on the Summary of Schedules and, if the debtor is an individual with primarily consumer debts, report this total also on the Statistical Summary of Certain Liabilities and Related Data.

☐ Check this box if debtor has no creditors holding unsecured claims to report on this Schedule F. Husband, Wife, Joint, or Community UNLIQUIDATED CREDITOR'S NAME, CODEBTOR CONTINGENT MAILING ADDRESS н DATE CLAIM WAS INCURRED AND INCLUDING ZIP CODE, W CONSIDERATION FOR CLAIM. IF CLAIM AND ACCOUNT NUMBER AMOUNT OF CLAIM J IS SUBJECT TO SETOFF, SO STATE. (See instructions above.) С Account No. Lexus Financial Services PO Box 17187 Baltimore, MD 21297 30,236.18 Account No. Account No. Account No. Subtotal 30,236.18 0 continuation sheets attached (Total of this page) Total 30,236.18 (Report on Summary of Schedules)

In re	Irina's Help Line Corp., a New York Corporation		Case No.	
-		Debtor	_,	

SCHEDULE G - EXECUTORY CONTRACTS AND UNEXPIRED LEASES

Describe all executory contracts of any nature and all unexpired leases of real or personal property. Include any timeshare interests. State nature of debtor's interest in contract, i.e., "Purchaser", "Agent", etc. State whether debtor is the lessor or lessee of a lease. Provide the names and complete mailing addresses of all other parties to each lease or contract described. If a minor child is a party to one of the leases or contracts, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m).

☐ Check this box if debtor has no executory contracts or unexpired leases.

Name and Mailing Address, Including Zip Code, of Other Parties to Lease or Contract

Description of Contract or Lease and Nature of Debtor's Interest. State whether lease is for nonresidential real property. State contract number of any government contract.

Lexus Financial Services P.O. Box 17187 Baltimore, MD 21297 Lease on vehicle - Debtor wishes to retain

In re	Irina's Help Line Corp., a New York Corporation	Case No.	
•	Debto	or ,	

SCHEDULE H - CODEBTORS

Provide the information requested concerning any person or entity, other than a spouse in a joint case, that is also liable on any debts listed by debtor in the schedules of creditors. Include all guarantors and co-signers. If the debtor resides or resided in a community property state, commonwealth, or territory (including Alaska, Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Puerto Rico, Texas, Washington, or Wisconsin) within the eight year period immediately preceding the commencement of the case, identify the name of the debtor's spouse and of any former spouse who resides or resided with the debtor in the community property state, commonwealth, or territory. Include all names used by the nondebtor spouse during the eight years immediately preceding the commencement of this case. If a minor child is a codebtor or a creditor, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m).

Check this box if debtor has no codebtors.						
NAME AND ADDRESS OF CODEBTOR	NAME AND ADDRESS OF CREDITOR					
Elina Realty Corp. 50 East Merrick Road Freeport, NY 11520	Flushing Savings Bank 1 Corporate Avenue Suite 360 Lake Zurich, IL 60047					
Irina Elnatanova 50 East Merrick Road Freeport, NY 11520	Flushing Savings Bank 1 Corporate Avenue Suite 360 Lake Zurich, IL 60047					

United States Bankruptcy Court Eastern District of New York

In re	Irina's Help Line Corp., a New York Corpor	ation		Case No.	
			Debtor(s)	Chapter	11
	DECLARATION CO	ONCERN	ING DEBTOR'S SC	HEDULI	ES
	DECLARATION UNDER PENALTY OF	PERJURY	ON BEHALF OF CORPO	RATION C	OR PARTNERSHIP
I, the Officer of the corporation named as debtor in this case, declare under penalty of perjury that read the foregoing summary and schedules, consisting of sheets, and that they are true and correct of my knowledge, information, and belief.					
Date	January 17, 2011	Signature	/s/ Irina Elnatanova Irina Elnatanova Officer		

Penalty for making a false statement or concealing property: Fine of up to \$500,000 or imprisonment for up to 5 years or both. 18 U.S.C. §§ 152 and 3571.

United States Bankruptcy Court Eastern District of New York

In re	Irina's Help Line Corp., a New York Corporation		Case No.	
		Debtor(s)	Chapter	11

STATEMENT OF FINANCIAL AFFAIRS

This statement is to be completed by every debtor. Spouses filing a joint petition may file a single statement on which the information for both spouses is combined. If the case is filed under chapter 12 or chapter 13, a married debtor must furnish information for both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed. An individual debtor engaged in business as a sole proprietor, partner, family farmer, or self-employed professional, should provide the information requested on this statement concerning all such activities as well as the individual's personal affairs. To indicate payments, transfers and the like to minor children, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. § 112; Fed. R. Bankr. P. 1007(m).

Questions 1 - 18 are to be completed by all debtors. Debtors that are or have been in business, as defined below, also must complete Questions 19 - 25. **If the answer to an applicable question is "None," mark the box labeled "None."** If additional space is needed for the answer to any question, use and attach a separate sheet properly identified with the case name, case number (if known), and the number of the question.

DEFINITIONS

"In business." A debtor is "in business" for the purpose of this form if the debtor is a corporation or partnership. An individual debtor is "in business" for the purpose of this form if the debtor is or has been, within six years immediately preceding the filing of this bankruptcy case, any of the following: an officer, director, managing executive, or owner of 5 percent or more of the voting or equity securities of a corporation; a partner, other than a limited partner, of a partnership; a sole proprietor or self-employed full-time or part-time. An individual debtor also may be "in business" for the purpose of this form if the debtor engages in a trade, business, or other activity, other than as an employee, to supplement income from the debtor's primary employment.

"Insider." The term "insider" includes but is not limited to: relatives of the debtor; general partners of the debtor and their relatives; corporations of which the debtor is an officer, director, or person in control; officers, directors, and any owner of 5 percent or more of the voting or equity securities of a corporate debtor and their relatives; affiliates of the debtor and insiders of such affiliates; any managing agent of the debtor. 11 U.S.C. § 101.

1. Income from employment or operation of business

None

State the gross amount of income the debtor has received from employment, trade, or profession, or from operation of the debtor's business, including part-time activities either as an employee or in independent trade or business, from the beginning of this calendar year to the date this case was commenced. State also the gross amounts received during the **two years** immediately preceding this calendar year. (A debtor that maintains, or has maintained, financial records on the basis of a fiscal rather than a calendar year may report fiscal year income. Identify the beginning and ending dates of the debtor's fiscal year.) If a joint petition is filed, state income for each spouse separately. (Married debtors filing under chapter 12 or chapter 13 must state income of both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

AMOUNT SOURCE

2. Income other than from employment or operation of business

None

State the amount of income received by the debtor other than from employment, trade, profession, or operation of the debtor's business during the **two years** immediately preceding the commencement of this case. Give particulars. If a joint petition is filed, state income for each spouse separately. (Married debtors filing under chapter 12 or chapter 13 must state income for each spouse whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

AMOUNT SOURCE

3. Payments to creditors

None

Complete a. or b., as appropriate, and c.

Individual or joint debtor(s) with primarily consumer debts. List all payments on loans, installment purchases of goods or services, and other debts to any creditor made within 90 days immediately preceding the commencement of this case unless the aggregate value of all property that constitutes or is affected by such transfer is less than \$600. Indicate with an (*) any payments that were made to a creditor on account of a domestic support obligation or as part of an alternative repayment schedule under a plan by an approved nonprofit budgeting and credit counseling agency. (Married debtors filing under chapter 12 or chapter 13 must include payments by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR

DATES OF **PAYMENTS**

AMOUNT PAID

AMOUNT STILL OWING

None

b. Debtor whose debts are not primarily consumer debts: List each payment or other transfer to any creditor made within 90 days immediately preceding the commencement of the case unless the aggregate value of all property that constitutes or is affected by such transfer is less than \$5,850*. If the debtor is an individual, indicate with an asterisk (*) any payments that were made to a creditor on account of a domestic support obligation or as part of an alternative repayment schedule under a plan by an approved nonprofit budgeting and credit counseling agency. (Married debtors filing under chapter 12 or chapter 13 must include payments and other transfers by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

> DATES OF PAYMENTS/ **TRANSFERS**

AMOUNT PAID OR VALUE OF **TRANSFERS**

AMOUNT STILL **OWING**

NAME AND ADDRESS OF CREDITOR

All debtors: List all payments made within one year immediately preceding the commencement of this case to or for the benefit of creditors who are or were insiders. (Married debtors filing under chapter 12 or chapter 13 must include payments by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR AND RELATIONSHIP TO DEBTOR

DATE OF PAYMENT

AMOUNT PAID

AMOUNT STILL OWING

4. Suits and administrative proceedings, executions, garnishments and attachments

None

a. List all suits and administrative proceedings to which the debtor is or was a party within one year immediately preceding the filing of this bankruptcy case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

CAPTION OF SUIT AND CASE NUMBER Flushing Savings Bank, FSB v. Irina's Help Line Corporation, Elina Realty Corporation, Irina Elnatanova, New york State Department of Taxation and Finance, E.R. Holdings, LLC

NATURE OF **PROCEEDING Foreclosure**

COURT OR AGENCY AND LOCATION

STATUS OR DISPOSITION

Supreme Court of the State of New York

b. Describe all property that has been attached, garnished or seized under any legal or equitable process within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF PERSON FOR WHOSE BENEFIT PROPERTY WAS SEIZED

DATE OF SEIZURE

DESCRIPTION AND VALUE OF PROPERTY

^{*} Amount subject to adjustment on 4/01/13, and every three years thereafter with respect to cases commenced on or after the date of adjustment.

5. Repossessions, foreclosures and returns

None

List all property that has been repossessed by a creditor, sold at a foreclosure sale, transferred through a deed in lieu of foreclosure or returned to the seller, within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR OR SELLER

DATE OF REPOSSESSION, FORECLOSURE SALE, TRANSFER OR RETURN

DESCRIPTION AND VALUE OF PROPERTY

6. Assignments and receiverships

None

a. Describe any assignment of property for the benefit of creditors made within **120 days** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include any assignment by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF ASSIGNEE

DATE OF ASSIGNMENT

TERMS OF ASSIGNMENT OR SETTLEMENT

None

b. List all property which has been in the hands of a custodian, receiver, or court-appointed official within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CUSTODIAN NAME AND LOCATION OF COURT CASE TITLE & NUMBER

DATE OF ORDER DESCRIPTION AND VALUE OF

PROPERTY

7. Gifts

None

List all gifts or charitable contributions made within **one year** immediately preceding the commencement of this case except ordinary and usual gifts to family members aggregating less than \$200 in value per individual family member and charitable contributions aggregating less than \$100 per recipient. (Married debtors filing under chapter 12 or chapter 13 must include gifts or contributions by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF PERSON OR ORGANIZATION

RELATIONSHIP TO DEBTOR, IF ANY

DATE OF GIFT

DESCRIPTION AND VALUE OF GIFT

8. Losses

None

List all losses from fire, theft, other casualty or gambling within **one year** immediately preceding the commencement of this case **or since the commencement of this case.** (Married debtors filing under chapter 12 or chapter 13 must include losses by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

DESCRIPTION AND VALUE OF PROPERTY DESCRIPTION OF CIRCUMSTANCES AND, IF LOSS WAS COVERED IN WHOLE OR IN PART BY INSURANCE, GIVE PARTICULARS

DATE OF LOSS

9. Payments related to debt counseling or bankruptcy

None

List all payments made or property transferred by or on behalf of the debtor to any persons, including attorneys, for consultation concerning debt consolidation, relief under the bankruptcy law or preparation of the petition in bankruptcy within **one year** immediately preceding the commencement of this case.

NAME AND ADDRESS OF PAYEE

Abrams Fensterman, et al. 630 Third Avenue 5th Floor New York, NY 10017 DATE OF PAYMENT, NAME OF PAYOR IF OTHER THAN DEBTOR \$5,000.00

AMOUNT OF MONEY
OR DESCRIPTION AND VALUE
OF PROPERTY
\$5,000.00

10. Other transfers

None

a. List all other property, other than property transferred in the ordinary course of the business or financial affairs of the debtor, transferred either absolutely or as security within **two years** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include transfers by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF TRANSFEREE, RELATIONSHIP TO DEBTOR

DATE

DESCRIBE PROPERTY TRANSFERRED AND VALUE RECEIVED

None b. List all property transferred by the debtor within **ten years** immediately preceding the commencement of this case to a self-settled trust or similar device of which the debtor is a beneficiary.

NAME OF TRUST OR OTHER

DEVICE

DATE(S) OF TRANSFER(S) AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY OR DEBTOR'S INTEREST

IN PROPERTY

11. Closed financial accounts

None

List all financial accounts and instruments held in the name of the debtor or for the benefit of the debtor which were closed, sold, or otherwise transferred within **one year** immediately preceding the commencement of this case. Include checking, savings, or other financial accounts, certificates of deposit, or other instruments; shares and share accounts held in banks, credit unions, pension funds, cooperatives, associations, brokerage houses and other financial institutions. (Married debtors filing under chapter 12 or chapter 13 must include information concerning accounts or instruments held by or for either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF INSTITUTION

TYPE OF ACCOUNT, LAST FOUR DIGITS OF ACCOUNT NUMBER, AND AMOUNT OF FINAL BALANCE

AMOUNT AND DATE OF SALE OR CLOSING

12. Safe deposit boxes

None

List each safe deposit or other box or depository in which the debtor has or had securities, cash, or other valuables within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include boxes or depositories of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF BANK OR OTHER DEPOSITORY NAMES AND ADDRESSES OF THOSE WITH ACCESS TO BOX OR DEPOSITORY

DESCRIPTION OF CONTENTS

DATE OF TRANSFER OR SURRENDER, IF ANY

13. Setoffs

None

List all setoffs made by any creditor, including a bank, against a debt or deposit of the debtor within **90 days** preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR

DATE OF SETOFF

AMOUNT OF SETOFF

14. Property held for another person

None

List all property owned by another person that the debtor holds or controls.

NAME AND ADDRESS OF OWNER

DESCRIPTION AND VALUE OF PROPERTY

LOCATION OF PROPERTY

15. Prior address of debtor

None

If the debtor has moved within **three years** immediately preceding the commencement of this case, list all premises which the debtor occupied during that period and vacated prior to the commencement of this case. If a joint petition is filed, report also any separate address of either spouse.

ADDRESS NAME USED DATES OF OCCUPANCY

16. Spouses and Former Spouses

None

If the debtor resides or resided in a community property state, commonwealth, or territory (including Alaska, Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Puerto Rico, Texas, Washington, or Wisconsin) within **eight years** immediately preceding the commencement of the case, identify the name of the debtor's spouse and of any former spouse who resides or resided with the debtor in the community property state.

NAME

17. Environmental Information.

For the purpose of this question, the following definitions apply:

"Environmental Law" means any federal, state, or local statute or regulation regulating pollution, contamination, releases of hazardous or toxic substances, wastes or material into the air, land, soil, surface water, groundwater, or other medium, including, but not limited to, statutes or regulations regulating the cleanup of these substances, wastes, or material.

"Site" means any location, facility, or property as defined under any Environmental Law, whether or not presently or formerly owned or operated by the debtor, including, but not limited to, disposal sites.

"Hazardous Material" means anything defined as a hazardous waste, hazardous substance, toxic substance, hazardous material, pollutant, or contaminant or similar term under an Environmental Law

None

a. List the name and address of every site for which the debtor has received notice in writing by a governmental unit that it may be liable or potentially liable under or in violation of an Environmental Law. Indicate the governmental unit, the date of the notice, and, if known, the Environmental Law:

SITE NAME AND ADDRESS

NAME AND ADDRESS OF GOVERNMENTAL UNIT

DATE OF

ENVIRONMENTAL

NOTICE LAW

None b. List the name and address of every site for which the debtor provided notice to a governmental unit of a release of Hazardous

Material. Indicate the governmental unit to which the notice was sent and the date of the notice.

SITE NAME AND ADDRESS

NAME AND ADDRESS OF GOVERNMENTAL UNIT

DATE OF

ENVIRONMENTAL

NOTICE LAW

None c

c. List all judicial or administrative proceedings, including settlements or orders, under any Environmental Law with respect to which the debtor is or was a party. Indicate the name and address of the governmental unit that is or was a party to the proceeding, and the docket number.

NAME AND ADDRESS OF GOVERNMENTAL UNIT

DOCKET NUMBER

STATUS OR DISPOSITION

18. Nature, location and name of business

None

a. *If the debtor is an individual*, list the names, addresses, taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was an officer, director, partner, or managing executive of a corporation, partner in a partnership, sole proprietor, or was self-employed in a trade, profession, or other activity either full- or part-time within **six years** immediately preceding the commencement of this case, or in which the debtor owned 5 percent or more of the voting or equity securities within **six years** immediately preceding the commencement of this case.

If the debtor is a partnership, list the names, addresses, taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was a partner or owned 5 percent or more of the voting or equity securities, within six years immediately preceding the commencement of this case.

If the debtor is a corporation, list the names, addresses, taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was a partner or owned 5 percent or more of the voting or equity securities within six years immediately preceding the commencement of this case.

6

LAST FOUR DIGITS OF SOCIAL-SECURITY OR OTHER INDIVIDUAL TAXPAYER-I.D. NO.

(ITIN)/ COMPLETE EIN ADDRESS NAME

NATURE OF BUSINESS

BEGINNING AND

ENDING DATES

None

b. Identify any business listed in response to subdivision a., above, that is "single asset real estate" as defined in 11 U.S.C. § 101.

NAME **ADDRESS**

The following questions are to be completed by every debtor that is a corporation or partnership and by any individual debtor who is or has been, within six years immediately preceding the commencement of this case, any of the following: an officer, director, managing executive, or owner of more than 5 percent of the voting or equity securities of a corporation; a partner, other than a limited partner, of a partnership, a sole proprietor, or self-employed in a trade, profession, or other activity, either full- or part-time.

(An individual or joint debtor should complete this portion of the statement only if the debtor is or has been in business, as defined above, within six years immediately preceding the commencement of this case. A debtor who has not been in business within those six years should go directly to the signature page.)

19. Books, records and financial statements

None

a. List all bookkeepers and accountants who within two years immediately preceding the filing of this bankruptcy case kept or supervised the keeping of books of account and records of the debtor.

NAME AND ADDRESS

DATES SERVICES RENDERED

DATES SERVICES RENDERED

None b. List all firms or individuals who within the two years immediately preceding the filing of this bankruptcy case have audited the books of account and records, or prepared a financial statement of the debtor.

ADDRESS NAME

None

c. List all firms or individuals who at the time of the commencement of this case were in possession of the books of account and records of the debtor. If any of the books of account and records are not available, explain.

NAME **ADDRESS**

None d. List all financial institutions, creditors and other parties, including mercantile and trade agencies, to whom a financial statement was

issued by the debtor within two years immediately preceding the commencement of this case.

NAME AND ADDRESS DATE ISSUED

20. Inventories

None

a. List the dates of the last two inventories taken of your property, the name of the person who supervised the taking of each inventory, and the dollar amount and basis of each inventory.

DATE OF INVENTORY

INVENTORY SUPERVISOR

DOLLAR AMOUNT OF INVENTORY (Specify cost, market or other basis)

None b. List the name and address of the person having possession of the records of each of the two inventories reported in a., above.

DATE OF INVENTORY

NAME AND ADDRESSES OF CUSTODIAN OF INVENTORY RECORDS

21. Current Partners, Officers, Directors and Shareholders

None

a. If the debtor is a partnership, list the nature and percentage of partnership interest of each member of the partnership.

NAME AND ADDRESS

NATURE OF INTEREST

PERCENTAGE OF INTEREST

None b. If the debtor is a corporation, list all officers and directors of the corporation, and each stockholder who directly or indirectly owns, controls, or holds 5 percent or more of the voting or equity securities of the corporation.

NAME AND ADDRESS

TITLE

NATURE AND PERCENTAGE OF STOCK OWNERSHIP

22. Former partners, officers, directors and shareholders

None

a. If the debtor is a partnership, list each member who withdrew from the partnership within **one year** immediately preceding the commencement of this case.

NAME ADDRESS

DATE OF WITHDRAWAL

None b. If the debtor is a corporation, list all officers, or directors whose relationship with the corporation terminated within **one year** immediately preceding the commencement of this case.

NAME AND ADDRESS

TITLE

DATE OF TERMINATION

23. Withdrawals from a partnership or distributions by a corporation

None

If the debtor is a partnership or corporation, list all withdrawals or distributions credited or given to an insider, including compensation in any form, bonuses, loans, stock redemptions, options exercised and any other perquisite during **one year** immediately preceding the commencement of this case.

NAME & ADDRESS OF RECIPIENT, RELATIONSHIP TO DEBTOR

DATE AND PURPOSE OF WITHDRAWAL

AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY

24. Tax Consolidation Group.

None

If the debtor is a corporation, list the name and federal taxpayer identification number of the parent corporation of any consolidated group for tax purposes of which the debtor has been a member at any time within **six years** immediately preceding the commencement of the case.

NAME OF PARENT CORPORATION

TAXPAYER IDENTIFICATION NUMBER (EIN)

25. Pension Funds.

None

If the debtor is not an individual, list the name and federal taxpayer-identification number of any pension fund to which the debtor, as an employer, has been responsible for contributing at any time within **six years** immediately preceding the commencement of the case.

NAME OF PENSION FUND

TAXPAYER IDENTIFICATION NUMBER (EIN)

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

I declare under penalty of perjury that I have read the answers contained in the foregoing statement of financial affairs and any attachments thereto and that they are true and correct to the best of my knowledge, information and belief.

Date	January 17, 2011	Signature	/s/ Irina Elnatanova
		Ü	Irina Elnatanova Officer

[An individual signing on behalf of a partnership or corporation must indicate position or relationship to debtor.]

Penalty for making a false statement: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571

United States Bankruptcy Court

		n District of New Yor	k		
In r	e Irina's Help Line Corp., a New York Corporatio	on	Case N	0.	
		Debtor(s)	Chapte	r 11	
	DISCLOSURE OF COMPENS	SATION OF ATTO	RNEY FOR	DEBTOR(S)	
1.	Pursuant to 11 U.S.C. § 329(a) and Bankruptcy Rule compensation paid to me within one year before the filing be rendered on behalf of the debtor(s) in contemplation of or	of the petition in bankrupto	y, or agreed to be	paid to me, for service	
	For legal services, I have agreed to accept		\$ <u></u>	7,500.00	
	Prior to the filing of this statement I have received			5,000.00	
	Balance Due			2,500.00	
2.	The source of the compensation paid to me was:				
	■ Debtor □ Other (specify):				
3.	The source of compensation to be paid to me is:				
	■ Debtor □ Other (specify):				
4.	■ I have not agreed to share the above-disclosed compens	sation with any other person	unless they are m	embers and associates	of my law firm.
	☐ I have agreed to share the above-disclosed compensation copy of the agreement, together with a list of the names				law firm. A
5.	In return for the above-disclosed fee, I have agreed to rend	er legal service for all aspec	ts of the bankrupto	y case, including:	
	 a. Analysis of the debtor's financial situation, and rendering b. Preparation and filing of any petition, schedules, statem c. Representation of the debtor at the meeting of creditors d. [Other provisions as needed] Negotiations with secured creditors to red reaffirmation agreements and applications 522(f)(2)(A) for avoidance of liens on house 	ent of affairs and plan which and confirmation hearing, a luce to market value; ex as needed; preparation	h may be required and any adjourned cemption planni	hearings thereof;	d filing of
6.	By agreement with the debtor(s), the above-disclosed fee de Representation of the debtors in any dischany other adversary proceeding.			nces, relief from s	ay actions or
	(CERTIFICATION			
this	I certify that the foregoing is a complete statement of any as bankruptcy proceeding.	greement or arrangement for	r payment to me fo	r representation of the	debtor(s) in
Date	ed: January 17, 2011	/s/ Deborah J. Pi			
		Deborah J. Piazz Abrams Fenster 630 Third Avenu	man, et al.		

5th Floor

New York, NY 10017

212-279-9200 Fax: 212-279-0600 dpiazza@abramslaw.com

United States Bankruntcy Court

	astern District of New Yo		
In re Irina's Help Line Corp., a New York Co	rporation	Case No	
	Debtor	, Chapter	11
LIST OF Following is the list of the Debtor's equity security ho	EQUITY SECURIT		3) for filing in this chapter 11 cas
Name and last known address or place of business of holder	Security Class	Number of Securities	Kind of Interest
None			
DECLARATION UNDER PENALTY OF I, the Officer of the corporation named foregoing List of Equity Security Holders and the security Holders and the security Holders are security Holders.	d as the debtor in this case, o	leclare under penalty of p	perjury that I have read the
Date <u>January 17, 2011</u>	Ī	<i>/s/</i> Irina Elnatanova rina Elnatanova Officer	
Penalty for making a false statement or concea	ling property: Fine of up to 18 U.S.C §§ 152 and 3	-	nt for up to 5 years or both.

United States Bankruptcy Court Eastern District of New York

In re	Irina's Help Line Corp., a New York Corporation	Case No.		
	Debtor(s)	Chapter	11	
	VERIFICATION OF CREDITOR M	ATRIX		

The above named debtor(s) or attorney for the debtor(s) hereby verify that the attached matrix (list of creditors) is true and correct to the best of their knowledge.

January 17, 2011 /s/ Irina Elnatanova Date: Irina Elnatanova/Officer Signer/Title Date: January 17, 2011 /s/ Deborah J. Piazza Signature of Attorney Deborah J. Piazza Abrams Fensterman, et al. 630 Third Avenue

5th Floor New York, NY 10017 212-279-9200 Fax: 212-279-0600

USBC-44 Rev. 9/17/98 Elina Realty Corp. 50 East Merrick Road Freeport, NY 11520

ER Holdings 2975 Westchester Avenue Suite 100 Purchase, NY 10577

Flushing Savings Bank 1 Corporate Avenue Suite 360 Lake Zurich, IL 60047

Irina Elnatanova 50 East Merrick Road Freeport, NY 11520

Lexus Financial Services P.O. Box 17187 Baltimore, MD 21297

United States Bankruptcy Court Eastern District of New York

In re Irina's Help Line Corp., a New York Corporation		Corporation	Case No.	
		Debtor(s)	Chapter	11
	CORPORATI	E OWNERSHIP STATEMENT (F	RIILE 7007 1)	
	com omin	E OWNERSHII STATEMENT (I	CEE 7007.1)	
	ant to Federal Rule of Bankruptcy Pro		•	
	usal, the undersigned counsel for <u>Irin</u>			
	es that the following is a (are) corpora			
	ctly own(s) 10% or more of any class	of the corporation's(s') equity intere	sts, or states tha	it there are no entities to
report	under FRBP 7007.1:			
■ Nor	ne [Check if applicable]			
Janua	ary 17, 2011	/s/ Deborah J. Piazza		
Date		Deborah J. Piazza		
		Signature of Attorney or Litigar	nt	
		Counsel for Irina's Help Line C	orp., a New York	∢ Corporation
		Abrams Fensterman, et al.		
		630 Third Avenue		
		5th Floor New York, NY 10017		
		212-279-9200 Fax:212-279-0600		
		dpiazza@abramslaw.com		

UNITED STATES BANKRUPTCY COURT EASTERN DISTRICT OF NEW YORK

STATEMENT PURSUANT TO LOCAL BANKRUPTCY RULE 1073-2(b)

DEBTOR(S):	Irina's Help Line Corp., a New York Corp	poration CASE NO.:
Pursuant to concerning Related (Local Bankruptcy Rule 1073-2(b), the debte Cases, to the petitioner's best knowledge, info	or (or any other petitioner) hereby makes the following disclosure formation and belief:
was pending at any t spouses or ex-spouse partnership and one have, or within 180 d	time within eight years before the filing of the es; (iii) are affiliates, as defined in 11 U.S.C. or more of its general partners; (vi) are partners.	E.D.N.Y. LBR 1073-1 and E.D.N.Y. LBR 1073-2 if the earlier case e new petition, and the debtors in such cases: (i) are the same; (ii) are . § 101(2); (iv) are general partners in the same partnership; (v) are a nerships which share one or more common general partners; or (vii) Related Cases had, an interest in property that was or is included in the
■ NO RELATED (CASE IS PENDING OR HAS BEEN PEND	ING AT ANY TIME.
☐ THE FOLLOWI	NG RELATED CASE(S) IS PENDING OR	HAS BEEN PENDING:
1. CASE NO.:	JUDGE: DISTRICT/DIVISION:	:
CASE STILL PEND	DING (Y/N): [<i>If closed</i>]	Date of closing:
CURRENT STATU	JS OF RELATED CASE:	
	(Discha	arged/awaiting discharge, confirmed, dismissed, etc.)
MANNER IN WHI	CH CASES ARE RELATED (Refer to NOT	TE above):
	LISTED IN DEBTOR'S SCHEDULE "A" ('F RELATED CASE:	"REAL PROPERTY") WHICH WAS ALSO LISTED IN
2. CASE NO.:	JUDGE: DISTRICT/DIVISION:	:
CASE STILL PEND	DING (Y/N): [<i>If closed</i>]	Date of closing:
CURRENT STATU	JS OF RELATED CASE:	arged/awaiting discharge, confirmed, dismissed, etc.)
	(Discha	arged/awaiting discharge, confirmed, dismissed, etc.)
MANNER IN WHI	CH CASES ARE RELATED (Refer to NOT	TE above):
	LISTED IN DEBTOR'S SCHEDULE "A" ('F RELATED CASE:	"REAL PROPERTY") WHICH WAS ALSO LISTED IN
3. CASE NO.:	JUDGE: DISTRICT/DIVISION:	:
CASE STILL PEND	DING (Y/N): [<i>If closed</i>]	Date of closing:
CURRENT STATU	JS OF RELATED CASE:	
	(Discha	arged/awaiting discharge, confirmed, dismissed, etc.)
MANNER IN WHI	CH CASES ARE RELATED (Refer to NOT	TE above):
	LISTED IN DEBTOR'S SCHEDULE "A" (' F RELATED CASE:	"REAL PROPERTY") WHICH WAS ALSO LISTED IN

(OVER)

DISCLOSURE OF RELATED CASES (cont'd)

NOTE: Pursuant to 11 U.S.C. § 109(g), certain individuals who have had prior cases dismissed within the preceding 180 days may not be eligible to be debtors. Such an individual will be required to file a statement in support of his/her eligibility to file.

TO BE COMPLETED BY DEBTOR/PETITIONER'S ATTORNEY, AS APPLICABLE:

I am admitted to practice in the Eastern District of New York (Y/N): Y

CERTIFICATION (to be signed by pro se debtor/petitioner or debtor/petitioner's attorney, as applicable):

I certify under penalty of perjury that the within bankruptcy case is not related to any case now pending or pending at any time, except as indicated elsewhere on this form.

/S/ Deboran J. Plazza	
Deborah J. Piazza	
Signature of Debtor's Attorney	Signature of Pro Se Debtor/Petitioner
Abrams Fensterman, et al.	•
630 Third Avenue	
5th Floor	
New York, NY 10017	Signature of Pro Se Joint Debtor/Petitioner
212-279-9200 Fax:212-279-0600	2-9
	Mailing Address of Debtor/Petitioner
	City, State, Zip Code
	Area Code and Telephone Number

Failure to fully and truthfully provide all information required by the E.D.N.Y. LBR 1073-2 Statement may subject the debtor or any other petitioner and their attorney to appropriate sanctions, including without limitation conversion, the appointment of a trustee or the dismissal of the case with prejudice.

<u>NOTE</u>: Any change in address must be reported to the Court immediately IN WRITING. Dismissal of your petition may otherwise result.